



SENATE TAXATION

EXHIBIT NO. 1

DATE

2-1-07

BILL NO.

SB-332

**Montana-Wyoming Tribal Leaders Council**222 North 32<sup>nd</sup> St – Suite 401, Billings, MT 59101 Ph: (406) 252-2550, Fax (406) 254-6355WWW <http://www.mtwytlc.com>Email: [belcourt@wtp.net](mailto:belcourt@wtp.net)

Resolution 11-20-2006 –

**A RESOLUTION PERTAINING TO THE FEE PROPERTY TAX EXEMPTION**

WHEREAS, the Montana-Wyoming Tribal Leaders Council (MT-WY TLC) has been created for the express purpose of providing the Indian Tribes of Montana and Wyoming with a Unified Voice and Collective Organization to address Issues of Concern to the Tribes and Indian people on a state and national level; and

WHEREAS, the Montana and Wyoming Tribes realize the importance of being involved in issues at all levels of government, from the national to the local level; and participating in and having a voice in forming national, regional and local policy on all issues that may affect the reservations; and

WHEREAS; Indian Tribes in Montana seek to reestablish their status as sovereign governments; and

WHEREAS; numerous Montana Indian Tribes possess fee lands within the exterior boundaries of their reservations; and

WHEREAS; some of these tribally-owned fee properties have been inconsistently assessed a property tax by the respective counties; and

WHEREAS; tribes oppose the property tax assessment, desire uniformity and certainty with tax laws, and therefore propose that tribes be exempted from property tax in the same manner as all other governments, national and local; and

NOW, THEREFORE, be it resolved that the MT / WY tribal leaders council unanimously approve this resolution to seek a proper government to government relationship that exempts all tribally-owned fee land from taxation.

**CERTIFICATION**

We, the undersigned, as the Chair and the Secretary of the Tribal Leaders Council, do hereby certify that the foregoing Resolution was duly presented and approved at a Special Board Meeting of the Montana-Wyoming Tribal Leaders Council, which was held on 20 November 2006 in Helena, MT.

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Carl Venne

Chair, MT/WY Tribal Leaders Council

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Kermit Horn

Secretary, MT/WY Tribal Leaders Council

*(From Senator Carol Juneau - Letter received by email Jan. 30, 2007 from Susan Weber, Browning, MT 59417)*

January 30, 2007

Members of the Senate Tax Committee  
Senator Carol Juneau

I am in support of the Senate Bill No. 332 that has been introduced by Senator Carol Juneau for consideration. The bill is entitled: "**AN ACT EXEMPTING FROM PROPERTY TAXATION PROPERTY OWNED BY A FEDERALLY RECOGNIZED INDIAN TRIBE LOCATED IN THE STATE**" and amends Section 15-7-201, MCA.

As a group of people, Indians are the most disadvantaged people in Montana society. They have the lowest life expectancy, suffer from an unemployment rate of 45% to 80% and fall well below the national average in quality of housing and education.

In 1887 The Dawes Act or General Allotment Act devastated Indian homelands by removing lands from the tribe and allotting it to members and then forcing Indians to accept deeds to their allotments. This Act was repealed in 1934, but not after millions of acres of Indian land was lost.

The Blackfeet has in recent years begun to buy back fee land within the exterior boundaries of the reservation that was lost through forced patent and allotment. Since then they have been at odds with Glacier County regarding taxing those properties now owned by the tribe in common.

The issue here is that these lands become tribal government land and are still subject to taxes which is not fair. When the county or state purchases land those properties become exempt to taxation. However, tribal governments are the only government in America that pays taxes on its property though they provide as many or more services to the citizens of the reservations.

The cycle of taking advantage of the Indian continues and now is an opportunity to start to correct the discrepancies. I hope that you chose to do what's right.

Cordially,

Susan A. Webber  
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